

IC 20-45-4

Chapter 4. Review by County Board of Tax Adjustment or County Auditor; Appeals

IC 20-45-4-1

Limitations; approval of excessive tax levy

Sec. 1. A county board of tax adjustment may not approve or recommend the approval of an excessive tax levy.

As added by P.L.2-2006, SEC.168.

IC 20-45-4-2

Reduction of adopted levy to eliminate excessive tax levies

Sec. 2. If a school corporation adopts or advertises an excessive tax levy, the county board of tax adjustment that reviews the school corporation's budget, tax levy, and tax rate shall reduce the excessive tax levy to the maximum permissible tuition support levy.

As added by P.L.2-2006, SEC.168.

IC 20-45-4-3

Action recommending excessive tax levy; publication of notice

Sec. 3. If a county board of tax adjustment approves or recommends the approval of an excessive tax levy for a school corporation, the auditor of the county for which the county board of tax adjustment is acting shall reduce the excessive tax levy to the maximum permissible tuition support levy. The reduction shall be set out in the notice required to be published by the county auditor under IC 6-1.1-17-12. An appeal shall be permitted as provided under IC 6-1.1-17 as modified by IC 6-1.1-19 and this article.

As added by P.L.2-2006, SEC.168.

IC 20-45-4-4

Appeals; emergency financial relief; time limits

Sec. 4. Appeals from any action of a county board of tax adjustment or county auditor concerning a school corporation's budget, property tax levy, or property tax rate may be taken as provided for by IC 6-1.1-17 and IC 6-1.1-19. Notwithstanding IC 6-1.1-17 and IC 6-1.1-19, a school corporation may appeal to the department of local government finance for emergency financial relief for the ensuing calendar year at any time before:

(1) September 20; or

(2) in the case of a request described in IC 20-45-6-5 or IC 20-46-6-6, December 31;

of the calendar year immediately preceding the ensuing calendar year.

As added by P.L.2-2006, SEC.168.

IC 20-45-4-5

Required content of appeal

Sec. 5. In the appeal petition in which a school corporation seeks emergency financial relief, the appellant school corporation shall:

- (1) allege that, unless it is given the emergency financial relief for which it petitions, it will be unable to carry out, in the ensuing calendar year, the public educational duty committed to it by law; and
- (2) support that allegation by reasonably detailed statements of fact.

As added by P.L.2-2006, SEC.168.

IC 20-45-4-6

Notice of hearing on appeal

Sec. 6. When an appeal petition in which a school corporation petitions for emergency financial relief is filed with the department of local government finance, the department of local government finance shall include, in the notice of the hearing in respect of the petition that it is required to give under IC 6-1.1-17-16, a statement that the appellant school corporation is seeking emergency financial relief for the ensuing calendar year. A subsequent action taken by the department of local government finance concerning the appeal petition is not invalid or otherwise affected if the department of local government finance fails to include the statement in the hearing notice.

As added by P.L.2-2006, SEC.168.

IC 20-45-4-7

Remedies

Sec. 7. In an appeal, the tax control board may recommend and the department of local government finance may grant nonemergency relief under IC 20-45-5 or emergency relief under IC 20-45-6.

As added by P.L.2-2006, SEC.168.

IC 20-45-4-8

Correction of errors

Sec. 8. In an appeal, the tax control board may recommend to the department of local government finance a correction of mathematical errors in data that affect the determination of:

- (1) a school corporation's maximum permissible tuition support levy; or
- (2) a school corporation's excessive tax levy.

As added by P.L.2-2006, SEC.168.